

2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

DAILY Payroll Period

| STANDARD Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 is NOT checked)</small> | | | | | Form W-4, Step 2, Checkbox, Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 IS checked)</small> | | | | |
|---|----------------|--------------------------------------|-----------------------|---|--|----------------|--------------------------------------|-----------------------|---|
| If the Adjusted Wage Amount (line 1h) is: | | The tentative amount to withhold is: | Plus this percentage— | of the amount that the Adjusted Wage exceeds— | If the Adjusted Wage Amount (line 1h) is: | | The tentative amount to withhold is: | Plus this percentage— | of the amount that the Adjusted Wage exceeds— |
| At least— | But less than— | | | | At least— | But less than— | | | |
| A | B | C | D | E | A | B | C | D | E |
| Married Filing Jointly | | | | | Married Filing Jointly | | | | |
| \$0.00 | \$95.40 | \$0.00 | 0% | \$0.00 | \$0.00 | \$47.70 | \$0.00 | 0% | \$0.00 |
| \$95.40 | \$171.30 | \$0.00 | 10% | \$95.40 | \$47.70 | \$85.70 | \$0.00 | 10% | \$47.70 |
| \$171.30 | \$404.00 | \$7.59 | 12% | \$171.30 | \$85.70 | \$202.00 | \$3.80 | 12% | \$85.70 |
| \$404.00 | \$753.30 | \$35.51 | 22% | \$404.00 | \$202.00 | \$376.60 | \$17.76 | 22% | \$202.00 |
| \$753.30 | \$1,351.50 | \$112.36 | 24% | \$753.30 | \$376.60 | \$675.80 | \$56.17 | 24% | \$376.60 |
| \$1,351.50 | \$1,690.40 | \$255.93 | 32% | \$1,351.50 | \$675.80 | \$845.20 | \$127.98 | 32% | \$675.80 |
| \$1,690.40 | \$2,487.90 | \$364.38 | 35% | \$1,690.40 | \$845.20 | \$1,243.90 | \$182.18 | 35% | \$845.20 |
| \$2,487.90 | | \$643.50 | 37% | \$2,487.90 | \$1,243.90 | | \$321.73 | 37% | \$1,243.90 |
| Single or Married Filing Separately | | | | | Single or Married Filing Separately | | | | |
| \$0.00 | \$47.70 | \$0.00 | 0% | \$0.00 | \$0.00 | \$23.80 | \$0.00 | 0% | \$0.00 |
| \$47.70 | \$85.70 | \$0.00 | 10% | \$47.70 | \$23.80 | \$42.80 | \$0.00 | 10% | \$23.80 |
| \$85.70 | \$202.00 | \$3.80 | 12% | \$85.70 | \$42.80 | \$101.00 | \$1.90 | 12% | \$42.80 |
| \$202.00 | \$376.60 | \$17.76 | 22% | \$202.00 | \$101.00 | \$188.30 | \$8.88 | 22% | \$101.00 |
| \$376.60 | \$675.80 | \$56.17 | 24% | \$376.60 | \$188.30 | \$337.90 | \$28.09 | 24% | \$188.30 |
| \$675.80 | \$845.20 | \$127.98 | 32% | \$675.80 | \$337.90 | \$422.60 | \$63.99 | 32% | \$337.90 |
| \$845.20 | \$2,041.50 | \$182.18 | 35% | \$845.20 | \$422.60 | \$1,020.80 | \$91.10 | 35% | \$422.60 |
| \$2,041.50 | | \$600.89 | 37% | \$2,041.50 | \$1,020.80 | | \$300.47 | 37% | \$1,020.80 |
| Head of Household | | | | | Head of Household | | | | |
| \$0.00 | \$71.70 | \$0.00 | 0% | \$0.00 | \$0.00 | \$35.90 | \$0.00 | 0% | \$0.00 |
| \$71.70 | \$126.00 | \$0.00 | 10% | \$71.70 | \$35.90 | \$63.00 | \$0.00 | 10% | \$35.90 |
| \$126.00 | \$278.30 | \$5.43 | 12% | \$126.00 | \$63.00 | \$139.10 | \$2.71 | 12% | \$63.00 |
| \$278.30 | \$400.60 | \$23.71 | 22% | \$278.30 | \$139.10 | \$200.30 | \$11.84 | 22% | \$139.10 |
| \$400.60 | \$699.80 | \$50.61 | 24% | \$400.60 | \$200.30 | \$349.90 | \$25.31 | 24% | \$200.30 |
| \$699.80 | \$869.20 | \$122.42 | 32% | \$699.80 | \$349.90 | \$434.60 | \$61.21 | 32% | \$349.90 |
| \$869.20 | \$2,065.60 | \$176.63 | 35% | \$869.20 | \$434.60 | \$1,032.80 | \$88.31 | 35% | \$434.60 |
| \$2,065.60 | | \$595.37 | 37% | \$2,065.60 | \$1,032.80 | | \$297.68 | 37% | \$1,032.80 |

Federal Taxes

Vermont Percentage Method Withholding Tables

(for wages paid in 2020)

WEEKLY PAYROLLS

| Single | | | | | Married | | | | | | |
|----------------|--------------|-------------------------|----------------|-------|----------------|-------|-------------------------|--------|--------|-------|-------|
| If Wages* are: | | Vermont withholding is: | | | If Wages* are: | | Vermont withholding is: | | | | |
| over | but not over | \$0 | of amount over | % | amount | \$0 | of amount over | % | amount | | |
| \$0 | \$60 | \$0 | | | | \$0 | | | | | |
| 60 | 836 | 0 | + | 3.35% | \$60 | 180 | 1,477 | 0 | + | 3.35% | \$180 |
| 836 | 1,941 | 26.00 | + | 6.60% | 836 | 1,477 | 3,315 | 43.45 | + | 6.60% | 1,477 |
| 1,941 | 3,983 | 98.93 | + | 7.60% | 1,941 | 3,315 | 4,956 | 164.76 | + | 7.60% | 3,315 |
| 3,983 | - | 254.12 | + | 8.75% | 3,983 | 4,956 | - | 289.47 | + | 8.75% | 4,956 |

*use wages after subtracting withholding allowances (one withholding allowance equals \$83.65)

BIWEEKLY PAYROLLS

| Single | | | | | Married | | | | | | |
|----------------|--------------|-------------------------|----------------|-------|----------------|-------|-------------------------|--------|--------|-------|-------|
| If Wages* are: | | Vermont withholding is: | | | If Wages* are: | | Vermont withholding is: | | | | |
| over | but not over | \$0 | of amount over | % | amount | \$0 | of amount over | % | amount | | |
| \$0 | \$120 | \$0 | | | | \$0 | | | | | |
| 120 | 1,672 | 0 | + | 3.35% | \$120 | 361 | 2,955 | 0 | + | 3.35% | \$361 |
| 1,672 | 3,882 | 51.99 | + | 6.60% | 1,672 | 2,955 | 6,630 | 86.90 | + | 6.60% | 2,955 |
| 3,882 | 7,966 | 197.85 | + | 7.60% | 3,882 | 6,630 | 9,913 | 329.45 | + | 7.60% | 6,630 |
| 7,966 | - | 508.24 | + | 8.75% | 7,966 | 9,913 | - | 578.96 | + | 8.75% | 9,913 |

*use wages after subtracting withholding allowances (one withholding allowance equals \$167.31)

SEMIMONTHLY PAYROLLS

| Single | | | | | Married | | | | | | |
|----------------|--------------|-------------------------|----------------|-------|----------------|--------|-------------------------|--------|--------|-------|--------|
| If Wages* are: | | Vermont withholding is: | | | If Wages* are: | | Vermont withholding is: | | | | |
| over | but not over | \$0 | of amount over | % | amount | \$0 | of amount over | % | amount | | |
| \$0 | \$130 | \$0 | | | | \$0 | | | | | |
| 130 | 1,811 | 0 | + | 3.35% | \$130 | 391 | 3,201 | 0 | + | 3.35% | \$391 |
| 1,811 | 4,205 | 56.31 | + | 6.60% | 1,811 | 3,201 | 7,182 | 94.14 | + | 6.60% | 3,201 |
| 4,205 | 8,630 | 214.32 | + | 7.60% | 4,205 | 7,182 | 10,739 | 356.88 | + | 7.60% | 7,182 |
| 8,630 | - | 550.62 | + | 8.75% | 8,630 | 10,739 | - | 627.21 | + | 8.75% | 10,739 |

*use wages after subtracting withholding allowances (one withholding allowance equals \$181.25)

MONTHLY PAYROLLS

| Single | | | | | Married | | | | | | |
|----------------|--------------|-------------------------|----------------|-------|----------------|--------|-------------------------|----------|--------|-------|--------|
| If Wages* are: | | Vermont withholding is: | | | If Wages* are: | | Vermont withholding is: | | | | |
| over | but not over | \$0 | of amount over | % | amount | \$0 | of amount over | % | amount | | |
| \$0 | \$260 | \$0 | | | | \$0 | | | | | |
| 260 | 3,623 | 0 | + | 3.35% | \$260 | 781 | 6,402 | 0 | + | 3.35% | \$781 |
| 3,623 | 8,410 | 112.66 | + | 6.60% | 3,623 | 6,402 | 14,365 | 188.30 | + | 6.60% | 6,402 |
| 8,410 | 17,260 | 428.60 | + | 7.60% | 8,410 | 14,365 | 21,477 | 713.86 | + | 7.60% | 14,365 |
| 17,260 | - | 1,101.20 | + | 8.75% | 17,260 | 21,477 | - | 1,254.37 | + | 8.75% | 21,477 |

*use wages after subtracting withholding allowances (one withholding allowance equals \$362.50)

Vermont